P86

File No. 1034.
1935.

Collection No.

Residents' Affairs
Bangalore

(10)

Pros. Serial Nos. 1-20

Subject.

Reciprocal arrangement with the Mysore Darbar in the matter of taxes and tolls on motor vehicles.

Previous References.

F. 605/1931
F. 965/1931 Darbar
Co. Sec. 201/34

Later References.

A
22/10/45
26/X

S. 97.—(Blue).

MFP—1367 S&P—(M-1907)—8-3 35—60,000.

CORRESPONDENCE.

S.N.1

LOCAL SELF GOVERNMENT DEPARTMENT.

No. 24459-A-1 C.,L.& M.

From

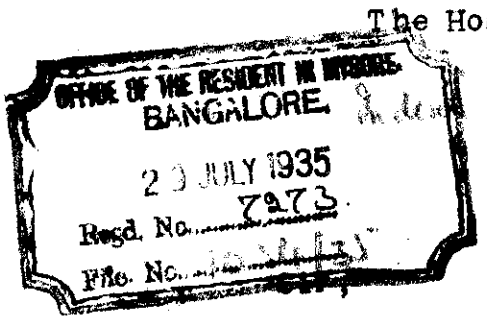
T.B.Russell Esq.,I.C.S.,

Secretary to the Government of Madras,

To

The Hon'ble the Resident in Mysore,

BANGALORE.



Dated Fort St.George, the 27th July 1935.

SUBJECT:-- Reciprocal arrangement with the Mysore Darbar in the matter of taxes and tolls on motor vehicles.

Reference:-- Your letter No. 9962, dated the 19th October 1933.

I am directed to invite attention to this Government's letter No. 24497-1-C., L.& M., dated the 3rd July 1933, and to enquire whether the Mysore Darbar has come to any decision on the subject. Orders regarding the reciprocal arrangement with the Coorg Government referred to in paragraph 2 of the above letter, have since issued in G.O. No. 2982 L.& M.,dated the 26th July 1933 (copy enclosed). Attention is in this correction invited also to the orders in G.O. No. 2090 L.& M., dated the 31st May 1935, dropping the proposal to introduce a uniform system of taxation of motor vehicles for South India

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to Government.

G.V.K.27-7-35.

12

Government of Madras

LOCAL SELF-GOVERNMENT DEPARTMENT

(Local and Municipal)

G.O. No. 2982, L. & M., 26th July 1933

Motor Vehicles Taxation Act, 1931—Payment of tax—Reciprocal arrangement with the Coorg Government—Notifications—Issued.

Order—No. 2982, L. & M., dated 26th July 1933.

The appended notifications will be published in the *Fort St. George Gazette.*

(By order of the Government, Ministry of Local Self-Government)

E. CONRAN SMITH,
Secretary to Government.

To the Chief Commissioner of Coorg (with C.L.).
,, the Commissioner of Police, Madras.
,, the Inspector-General of Police, Madras.
,, all District Collectors.
,, the Surgeon-General.
,, the Director of Public Instruction.
,, the Director of Public Health.
,, the Director of Town-Planning.
,, the Examiner of Local Fund Accounts.
,, the Accountant-General.
,, the Inspector of Municipal Councils and Local Boards
,, the Finance Department.
,, the Law (Drafting) Department.
,, the Law (General) Department.
,, the Public (Police) Department.
,, the Superintendent, Government Press, Madras (for publication in the *Fort St. George Gazette*).
,, the Secretary, Legislative Council, (with Notification No. II only).
,, all Licensing Officers (through the Collectors concerned).

APPENDIX

NOTIFICATIONS.

I

In exercise of the powers conferred by clause (i) of section 2 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), and in continuation of Local Self-Government Department Notification No. 817, dated the 21st April 1932, published at pages 532 and 533 of Part I-A of the *Fort St. George Gazette*, dated the 24th May 1932, as subsequently amended, the Governor acting with Ministers is hereby pleased to appoint the following officers of the Government of Coorg to exercise the powers and perform the functions of licensing officers under the said Act:—

(1) The Treasury Officer, Mercara;
(2) The Sub-Treasury Officer, Somwarpet;
(3) The Sub-Treasury Officer, Virajpet; and
(4) The Sub-Treasury Officer, Ponnampet.

II

In exercise of the powers conferred by sub-section (1) of section 11 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), the Governor acting with Ministers is hereby pleased to reduce by one-third the tax payable under the said Act for any quarter in respect of motor vehicles not plying for hire provided that the tax payable in respect of such vehicles for the same quarter under the Coorg Motor Vehicles Taxation Act, 1932 (Coorg Act I of 1932), is paid at the same time.

Forwarded to the

(By order)

Superintendent.

Issued K.R.N. 30.8.35.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / ~~Telegram~~ No.F.1034-35/R.O.II.

No. Dated 30-8-1935

Class for telegrams | Ordinary | Express | Urgent* | Priority | Clear Line† | *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

From

The Secretary to the Resident.

To

The General Secretary to the Govt. of Mysore.

Subject:- Reciprocal arrangement with the Mysore Government in the matter of taxes and tolls on motor vehicles.

S.N.9/605-1931(2) (K)

π S.N.1/C.P.1-2 (E)

S.N.10/C.P.38 945-34 (F)

Sir,

In continuation of endorsement from this Residency, No.5449, dated the 28th July 1933, I am directed to forward a copy of letter from the Government of Madras, No.24459-A-1 C.,L.& M.,dated the 27th July 1935, with enclosure, and to request you to be so good as to inform me whether the Government of Mysore have come to any decision on the subject.

2. In this connection a reference is invited to the endorsement from this Residency, No.F.945-34/R.O.II, dated the 15th June 1935.

I have etc.,

For Secretary to the Resident.

T.M.T. 19-9-35.

S.S.
MGIPC—81—1939(CPS) MFP—(M.1788)—19-2-35—50,000 Fds.

S.N.3

A.S

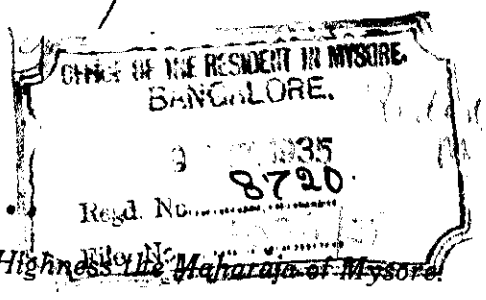
Lgs

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 6th September 1935.

No. Pol. 280
Lgs 12-33.



From

H.V. Ramasvami, Esq., M.A., B.L.,
General *Secretary to the Government of His Highness ~~the Maharaja of Mysore~~*

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

~~Sir,~~

Subject:- Reciprocal arrangements with the Mysore Government in the matter of Taxes and Tolls on motor vehicles.

Sir,

S.N.2/cf.3 With reference to your letter No.F.1034-35/R.O.II dated 30th August 1935, on the above subject, I am directed to state that the matter could not be considered till the Mysore Road Traffic and Taxes Bill framed in pursuance of the Report of the Mysore Motor Transport Committee presided over by Sir Charles Todhunter became law. Now that the said Bill has been duly promulgated into law, the question is receiving the active consideration of Government and a decision is likely to be taken at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

H V Ramaswami

General Secretary to Government.

K.M.R.2.
3

S.N.4

16

Issued 18-9-35

Issued 23/9/35

DEPARTMENT.

BRANCH.

File No.

Draft Letter ~~Memorandum~~ ~~Telegram~~ No.F.1034-35/R.O.II.

No. Dated 23/9/ 1935

Class for telegrams: Ordinary | Express | Urgent* | Priority | Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N.1/ep.1-2

9(E)

S.N.3/ep.4

9(E)

From

The Secretary to the Resident.

To

The Secretary to the Government of Madras,
Local Self Government Department.

Subject:- Reciprocal arrangements with the Mysore Government in the matter of taxes and tolls on motor vehicles.

Sir,

With reference to your letter No.24459-A-1 C.,L.& M.,dated the 27th July 1935, I am directed to forward for information a copy of letter from the Government of Mysore, No.Pol. 280/Legis.12-33, dated the 7th September 1935.

I have etc.,

(Sd) A.J. Courtney

for Secretary to the Resident.

S.5.

MGIPC—S1—1989(CPS) MFP.—(M.1738)—19-2-35—50,000 Pds.

L.9/98

as 17/9/35

T.N.T. 18-9-35

S.N.#5

(6

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

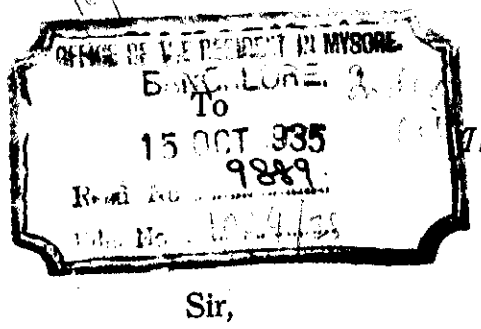
General and Revenue Secretariat

Dated, Bangalore, 12th Octr. 1935.
14"

No. Pol. 421
Legis 12-33

From

H. V. Ramaswami, Esq., M.A., BL.,
General *Secretary to the Government of His Highness the Maharaja of Mysore*



To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

Subject:- Reciprocal arrangements with the Mysore Government in the matter of Taxes and Tolls on motor vehicles.

I am directed to invite a reference to the correspondence ending with my letter No. Pol.280 dated 7th September 1935 on the above subject and to reply as follows in regard to the suggestions for reciprocal arrangement for taxation of motor vehicles between Madras and Mysore contained in the letter No. 24497/1C-L & M.dated 3rd July 1933 of the Madras Government forwarded with your endorsement No. 5449 dated 28th July 1933.

2. According to the Mysore Road Traffic and Taxes Regulation which is to come into force from 1st January 1936, private motor cycles and cars in Mysore are subject to a vehicle tax and to payment of tolls in addition, or to a quarterly composition fee in lieu of tolls. The vehicle tax together with tolls (or the composition fee in lieu of tolls) constitutes the provincial tax in Mysore, corresponding to the provincial tax of Madras. In the absence of special arrangements between the two Governments, a car from Madras entering Mysore limits and using any road in Mysore will have to pay the vehicle tax plus tolls or composition fee in lieu thereof.

3. As stated in my letter No. Pol.658 dated 20th December 1934, the Government of Mysore are prepared to consider a scheme of

(7

of reciprocity in this matter with Madras. Since the idea of complete reciprocal exemption of taxes has been abandoned by the Government of Madras, vide Madras G.O. MS. No.2090/L & M., dated 31st May 1935, forwarded with your endorsement No. F.945-34/R.C.II, dated 15th June 1935 the Government of Mysore are prepared to enter into an arrangement of the kind indicated in para 1 of the letter No. 24497/1C-L & M., dated 3rd July 1933 from the Government of Madras, that is to say, cars registered in Mysore which have paid the Mysore vehicle tax to be entitled to use the Madras roads on payment of two-thirds of the Madras provincial tax and cars registered in Madras which have paid the Madras tax to be entitled to use the Mysore roads on payment of two-thirds of the Mysore provincial taxes, viz., two-thirds of the vehicle tax plus tolls at two-thirds of the ordinary rate or two-thirds the composition fee. Madras cars and cycles entering Mysore under this arrangement would also be exempt from all Municipal tolls. The Regulation fixes the maximum rates of -- vehicle tax, tolls and composition fee; the actual rates to be adopted will be notified shortly. The vehicle tax is payable half-yearly and the composition fee in lieu of tolls is payable quarterly but it would be possible to arrange for a system of refunds, as in Madras, in respect of visiting cars using the Mysore roads for shorter periods.

4. Motor lorries are, under the Regulation, subject to a road-tax based on the unladen weight of the vehicle. They have in addition to take out a permit specifying the roads to be used and prescribing other conditions. In regard to lorries also, the Government of Mysore are prepared to agree to a -- similar arrangement, viz,, lorries registered in Madras to be permitted to enter Mysore on payment of two-thirds of the Mysore road tax and on taking out the necessary permit from the prescribed authority and similarly private lorries registered in Mysore to be allowed to operate in Madras on payment of two-thirds the Madras tax.

5. Public Service motor vehicles for passengers are under the Mysore Regulation subject to a "Service Tax" based on seating capacity and to a mileage cess in addition in the case of motor buses. In Madras they are liable to a provincial tax and to payment of license fees, not on any uniform basis, to District Boards. The adoption of reciprocal arrangements in respect of this class of vehicles does not therefore seem to be feasible.

6. With regard to the issue of licenses, the Mysore Government presume that arrangements similar to those between Madras and Coorg (vide G.O.No. 2982/L & M. of 26th July 1933 of Madras Government forwarded with your letter No. F.1034-35/ R.O.II) will be adopted in the case of Mysore also. This -- Government will be agreeable to an arrangement whereby officers of the Madras Government authorised in this behalf, may collect Mysore taxes due and issue licenses to private motor cars and cycles registered in Madras and visiting Mysore. They are also prepared to arrange for similar services being rendered by -- Mysore officers in respect of Mysore motor cars and cycles visiting Madras. Such of the Madras motor car owners, as fail to take advantage of this machinery will have to pay the vehicle tax at the first toll-gate on entering Mysore, if arrangements for issue of licenses exist there or if not, at the first Taluk Treasury.

This arrangement may be adopted with effect from 1st January 1936 on which date the new Regulation comes to force.

I have the honour to be,

Sir,

Your most obedient servant,

General Secretary to
Government.

CSG. 3.

DEPARTMENT.

BRANCH.

Issued 17.12

Draft

Letter / ~~Memorandum~~ / ~~Telegram~~

File No.

Serial No.

No.F.1034-35/R.O.II.

Dated 17-12- 1935

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

From

The Secretary to the Resident.

To

The Secretary to the Government of Madras,

Local Self Government Department.

Subject:- Reciprocal arrangements with the Mysore Government in the matter of taxes and tolls on motor vehicles.

Sir,

With reference to the correspondence ending with my letter No. F.1034-35/R.O.II, dated the 23rd September 1935, I am directed to forward a copy of letter from the Government of Mysore, No.Pol.421/Legis.12-33, dated the 14th October 1935, and to request that if there is no objection, this Residency may kindly be furnished with the views of the Government of Madras in the matter.

2. In this connection, I am to invite a reference to letter from this

S.N. 4/cr.p. 5-9(E)

S.N. 5-/cr.p. 6-8 9(E)

S. 5.
MGIPC—S1—1939(CPS) MFP—(M-1738)—19-2-35—50,000 Pds.

S.N.8/cr:1.34-35
945-34.

this Residency, No.F.945-34/R.O.II, dated the 11th January 1935.

3. A copy of the Mysore Road Traffic and Taxes Regulation,No.VI of 1935 is enclosed.

I have etc.,

Sd. A J Courtney

For Secretary to the Resident.

8/11/35.

T.N.T
11-11-35

Lin/m
8.

S.N.7

(11)

GOVERNMENT OF MADRAS

LOCAL SELF GOVERNMENT DEPARTMENT.

No.8592-1-C1 L.& M.

From

T.P.Russell Esq.,I.C.S.,

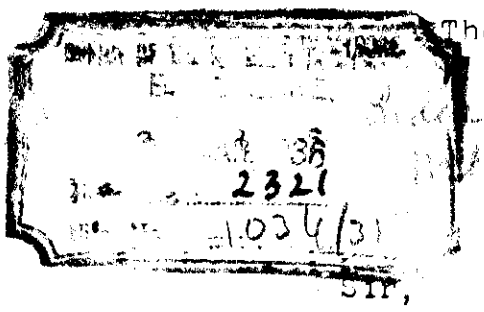
Secretary to the Government of Madras,

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

Dated Fort St. George, the 28th February 1936.



Sir,

SUBJECT:-- Reciprocal arrangement with the Mysore Government in the matter of taxes and tolls on motor vehicles.

Ref:- Your letter No. F.1034-35.R.O.II, dated the 17th December 1935, forwarding a copy of letter from the Government of Mysore, No. Pol.421/Legis.12-33, dated the 12th/14th October 1935, on the above subject.

With reference to paragraphs 3 and 4 of the letter from the Government of Mysore cited above, I am directed to state that on further consideration this Government consider that the 'registration' of motor cars and motor lorries in Madras or Mysore is not a proper criterion for eligibility to the proposed concession, as vehicles originally registered in Madras may be kept permanently in Mysore and vice-versa. They consider that payment of tax should be made the criterion. They would therefore suggest the omission of the words "registered in Mysore" and "registered in Madras".

2. This Government also desire to know the actual rates of vehicle tax, tolls and composition-fee levied in Mysore. A copy of the notification containing the rates may be furnished to this Government. In this connection it is presumed that the proposed arrangement will be valid only so long as both sides keep to the same rates and that there will be an option of cancellation of the arrangement, if the rates are changed.

3. Ordinarily, a motor owner will have to pay under the proposed

12)

proposed arrangement

(a) the full Madras tax plus 2/3rds the Mysore toll composition-fee and vehicle tax or

(b) the full Mysore toll composition-fee and vehicle tax plus 2/3rds the Madras tax.

If a motor owner desires to have the benefit of the reduced rates both in Madras and in Mysore, this Government suggest that he should be required to pay the following amounts simultaneously:--

(1) 2/3rds Madras tax

(2) 2/3rds Mysore vehicle tax

(3) 2/3rds Mysore composition-fee for tolls.

4. This Government agree that buses and taxis may be excluded from the scope of the arrangement.

5. This Government wish to emphasise the desirability of completing the arrangements before 1st April 1936 so that they may be brought into force on that date, if possible.

5. I am directed to request that the above revised proposals may be communicated to the Mysore Government and their views forwarded to this Government as early as possible.

I have the honour to be,

Sir,

Your most obedient servant,

M.F. Dumasvami.

for Secretary to Government.

G.V.K. 29-2-36.

S.N8

13

Issued 4-3-36

Issued by 4/3

Very Urgent

DEPARTMENT. File No.

BRANCH. Serial No.

Draft Letter ~~Memorandum~~ ~~Telegram~~ No.F.1034-35/R.O.II.

No. Dated 4/3 19 36

From

The Secretary to the Resident.

To

The General Secretary to the Govt. of Mysore.

Class for telegrams | Ordinary | Express | Urgent* | Priority | Clear Line† | *Only for Foreign Telegrams. †Not for Foreign Telegrams.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading :	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N5

C.P. 6-8 (E)

Subject:- Reciprocal arrangements with the Mysore Government in the matter of taxes and tolls on motor vehicles.

Sir,

With reference to your letter No.Pol.421/Legis.12-33, dated the 14th October 1935, I am directed to forward a copy of letter from the Government of Madras, No.8592-1-Cl.L. & M., dated the 28th February 1936 and to request that if there is no objection, the views of the Government of Mysore may kindly be communicated to this Residency at a very early date.

I have etc.,

4/3

for Secretary to the Resident.

S.N7

C.P. 11-12 (E)

S. 5.
MGIPO—S1—207 (GPS) DOF—(E-260)—27-4-32—60,000 Pads.

Tel 3/3

As 3/3/36

T.N.T. 3-3-36.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 26th March 1936.

No. Pol. 1001 E/2
Legis 12-33

From

M. VENKATESA IYENGAR, ESQ., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore.
General Department.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of taxes and tolls.

---

(1) With reference to your letter No. F.1034-35/R.O.II, dated 6th March 1936, forwarding a copy of letter No. 8592-1-C1. L. & M., dated 28th February 1936 from the Government of Madras on the above subject, I am directed to reply as follows:-

(i) This Government agree to the proposal of the Madras Government contained in para 1 of their letter that payment of taxes and not "Registration" may be made the criterion for eligibility to the concession under the proposed arrangement.

(ii) Two copies of the Mysore Motor Vehicles Tax Rules showing the actual rates of taxes, tolls and composition fees levied (vide Appendices IV to VII) are forwarded herewith for transmission to the Government of Madras.

(2) As suggested by the Government of Madras, there may be an option of cancelling the arrangement now entered into if the existing rates of taxes are changed by either side.

(3) (iii) Para 3 (a) of the letter of the Government of Madras makes no mention of the payment of tolls at individual gates and refers only to the composition fee. As stated in para 3 of this --

(16

Government letter No. Pol. 421 dated 12th/14th October 1935, the vehicles of Madras visiting Mysore are liable to 2/3rds the Mysore tax plus <u>either</u> (a) 2/3rds the toll at individual toll-gates or (b) 2/3rds the toll composition fee, at the option of the owner and not 2/3rds the composition fee only as mentioned in the letter under reply.

(iv) Refunds that may be due under the Rules for periods short of a quarter or half-year, as the case may be, during which the vehicles are not used in Mysore are only in respect of the vehicle taxes and not in respect of the tolls or the toll composition fee.

(v) This Government also agree to the suggestion of the Government of Madras that a motor owner who desires to have the benefit of reduced rates both in Madras and Mysore, may be required to pay 2/3rds the Madras tax, 2/3rds the Mysore tax and 2/3rds the Composition fee for tolls simultaneously.

(vi) Under the Mysore Road Traffic and Taxes Regulation, no motor lorry shall use any public road in Mysore unless it has obtained a permit from the District Magistrate. Lorries of Madras should obtain these permits before they can make use of Mysore roads.

(vii) This Government suggest that the following Officers of Mysore may be appointed Licensing Officers to issue Madras licenses to motor owners of Mysore visiting Madras:-

(1) Officer in Charge of the State Huzur Treasury, Bangalore.

(2) Officers in Charge of District Treasuries at Mysore, Hassan, Chikmagalur, Shimoga, Tumkur, Chitaldrug and Kolar.

The Government of Madras may be requested to intimate what Officers of that Government may be appointed Licensing Officers to issue Mysore licensee.

(17

It is feared that it will not be possible to bring this arrangement into force from 1st April as the time is very short. The Government of Mysore will be glad to bring the arrangement agreed upon into force from as early a date as possible on receipt of the reply of the Government of Madras to this letter.

I have the honour to be,

Sir,

Your most obedient servant,

M. Venkatesalyengar

CSG: GENERAL SECRETARY TO GOVERNMENT.

S.N.11

18

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft ~~Letter~~ ~~Memorandum~~ ~~Telegram~~ No.F.1034-35/R.O.II.

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. Dated 31-3-1936

From

The Secretary to the Resident.

To

The Secretary to the Government of Madras,

Local Self Government Department.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of taxes and tolls.

Sir,

With reference to the correspondence ending with your letter No.8592-1-C 1 L & M., dated the 28th February 1936, I am directed to forward a copy of letter from the Government of Mysore No.Pol.1001/Legis.12-33, dated the 26th March 1936, with enclosures, and to request that if there is no objection, this Residency may kindly be favoured with the views of the Govt. of Madras in the matter.

I have etc.,

for Secretary to the Resident.

S.N.7 cp 11-12 (E) / #SN.10 (Pue) / § (Two Copies of Mysore Motor Vehicles Tax Rules)

S. 5.

MG1PG—S1—207 (GPS) DCF—(M-250)—27-4-32—60,000 Pads.

S.N. 13

L.20

HOME DEPARTMENT.

No. 82 B-3.

From

T. G. Rutherford Esq., C.I.E., I.C.S.,

Secretary to the Government of Madras,

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
3 JULY 1936
Read No. 6562
File No. F.1034-35

Dated Fort St. George, the 30th June 1936.

Sir,

Madras Motor Vehicles Taxation Act, 1931 - Tax - Reciprocal arrangement with Government of Mysore - Reference: Correspondence ending with your letter No. F.1034-35/R.O.II, dated the 30th/31st March 1936.

S.N.11 C.P.15

I am directed to invite a reference to paragraph 1 (iv) of the letter of the Secretary to the Government of Mysore, General Department, No. Pol.1001/Legis./12-33, dated the 26th March 1936, of which a copy was forwarded with your letter quoted above, and to request that a copy of the rules governing the refund of the Mysore Motor Vehicles taxes may be communicated to this Government.

S.N.12 C.P.15

Rules 23 & 24 of the Mysore Motor Vehicles Tax Rules & Mysore Govt Notfn. No. P.5818, dated 29th Feb-2nd March 1936.

2. I am in this connection to point out that according to the notification of this Government, dated the 6th September 1933 (copy enclosed), the tax paid for a quarter under the Madras Moto Vehicles Taxation Act, 1931, in respect of a motor vehicle, is refundable at the rates and subject to the conditions specified therein if the vehicle does not use any public road in this Presidency during the whole of the quarter or the whole of any calendar month or months in that quarter. These orders are also applicable in the case of the composite licences issued for motor vehicles using the roads of Coorg and the Madras Presidency under the reciprocal arrangement with the Coorg Administration.

The

21.

The Government of Madras desire to know whether, as the rules now stand, the motor owner in Madras who obtains a Mysore licence would receive the same treatment in the matter of refunds in Mysore as the motor owner in Mysore who obtains a Madras licence. If the existing rules do not provide for this, this Government would be glad if the Government of Mysore would suggest a system of refunds in Mysore to be applied to motorists who have paid the Madras tax which would ensure equal treatment in the matter of refunds.

I have the honour to be,

Sir,

Your most obedient servant,

For Secretary to Government.

C.V.K.

GOVERNMENT OF MADRAS.
LOCAL SELF-GOVERNMENT DEPARTMENT.
(Local & Municipal)

G.O.No.3611, L. & M., .. 6th September 1933.

Motor Vehicles Taxation Act, 1931 - Refund of tax in the case of vehicles which are not used for the whole of a quarter - Revised notification - Issued.

Read - the following papers:-

I

G.O.No.2019, L. & M., dated 31st May 1932.

II

From the Collector of Chittoor, dated 22nd January 1933, No.33-720/33.

From the Secretary, Automobile Association of South India, Dated 30th January 1933, No.834/11.

From the Collector of Madura, dated 2nd February 1933, No.1518/33-C - 2.

ORDER - NO.3611, L. & M., dated 6th September 1933.

The appended notification will be published in the Fort St. George Gazette.

2. The Commissioner of Police, Madras, and Collectors are informed that all pending applications for refunds may be dealt with in accordance with the notification now issued.

(By order of the Government, Ministry of Local Self-Government)

E.CONRAN SMITH,
Secretary to Government.

KS.

(2)

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by clause (c) of sub-section (1) of section 5 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), and in supersession of Local Self-Government Department Notification No.894, dated the 31st May 1932, published at pages 569 and 570 of Part I-A of the Fort St.George Gazette, dated the 14th June 1932, the Governor acting with Ministers is hereby pleased to notify that in the case of a motor vehicle which does not use any calendar month or months therein, a refund of the tax paid for such quarter shall be payable at the rates and subject to the conditions specified below:-

Particulars as to user of vehicle. (1)	Rate of refund. (2)	Conditions. (3)
(a) Where the vehicle is not used during any portion of the quarter.	The tax paid for the quarter.	The licence should be surrendered on or before the first day of the quarter.
(b) Where the vehicle is used only during the first month or part thereof.	Three-fifths of the tax paid for the quarter.	The licence should be surrendered on or before the first day of the second month.
(c) Where the vehicle is used only during the second month or part thereof.	So much of the tax paid as is in excess of two-fifths of the tax payable for the quarter.	(i)The licence should have been granted on or after the last day of the first month. (ii)It should be surrendered on or before the first day of the third month.
(d) Where the vehicle is used only during the first and second months or parts thereof.	One-fifth of the tax paid for the quarter.	The licence should be surrendered on or before the first day of the third month.
(e) Where the vehicle is used only during the second and third months or parts thereof.	So much of the tax paid as is in excess of four-fifths of the tax payable for the quarter.	(i)The licence should have been granted on or after the last day of the first month. (ii)It should be surrendered within a reasonable period after the expiry of the quarter.
(f) Where the vehicle is used only during the third month or part thereof.	So much of the tax paid as is in excess of two-fifths of the tax payable for the quarter.	(i)The licence should have been granted on or after the last day of the second month. (ii)It should be surrendered within a reasonable period after the expiry of the quarter.

Explanation I.-

EXPLANATION I.- The surrender referred to in column (3) shall be made -

(i) In the City of Madras, to the Commissioner of Police; and

(ii) In the mufassal, to the Collector of the district or the licensing officer.

EXPLANATION II.- If, in cases falling under clauses (e) and (f), any question arises as to whether the licence is surrendered within a reasonable period after the expiry of the quarter or not, the decision of the Commissioner of Police or of the Collector of the district, as the case may be, shall be final.

-------- :: -------

KS.

S.N. 14

125

issued 10-7-36

Issued mp 21-7-36.

DEPARTMENT.

BRANCH. and-2.

File No.

Serial No.

Draft Letter / Memorandum / Telegram F.1034-35/R.O.II.

No. Dated 21st July 1936

From

The Secretary to the Resident.

To

The Secretary to the Govt. of Mysore
General Department.

Class for telegrams

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams)

S.N. 10.
c.p.15-17.
4 E

S.N. 13.
c.p.20-21.
P U.C

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of taxes and tolls.

Sir,

With reference to the correspondence ending with your letter No.Pol.1001/Legis.12-33, dated the 26th March 1936, I am directed to forward a copy of letter from the Govt. of Madras No.82 B-3, dated the 30th June 1936, with enclosure, and to request that if there is no objection, this Residency may kindly be favoured with the views of the Govt. of Mysore.

I have etc.,

10/7

For Secretary to the Resident

mas 9/7/36

T.N.T. 9-7-36

Sept Ry/13/7

S. S.
MG1PC—S1—158(Genl)MFP—(M-1983)—3-5-34—50,000 Pads.

S. N. 15

126

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 3rd September 1936.

No. Pol. 307 & one
Legis 12-33-11

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
- 5 SEPT. 1936
Regd No. 8770
File. No. 622-36

From

M. VENKATESA IYENGAR, ESQ., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore
General Department.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of taxes and tolls.

S. N. 14
C. p. 25
(E)
S. N. 13
C. 20-24

1. With reference to your letter No. F.1034/35/R.O.II, dated the 21st July 1936 forwarding a copy of letter No. 82 B-3 dated the 30th June 1936 from the Government of Madras, Home Department, on the above subject, I am directed to forward herewith, for -- transmission to the Government of Madras, a copy of Notification No. P.5818 dated 29th February/2nd March 1936 relating to refund of taxes paid in respect of motor vehicles from outside used or kept for use in Mysore for part of a quarter or half-year as the case may be. The Mysore Road Traffic and Taxes Regulation does not contemplate a refund of vehicle taxes payable by motor cars and no refund is accordingly allowed to owners of motor cars in Mysore for any period during which their cars may not be in use. In the case of outside cars, however, the Government have, in virtue of powers vested in them of modifying or reducing the rate of taxes, permitted a refund of half the half-yearly tax paid when such cars use the roads in Mysore for any period less than a -- calendar month. Thus, a motor car commonly in use, i.e., a car weighing above 15 cwts. and below 40 cwts. in weight unladen, will pay Rs.9/- for a period of a calendar month and Rs.18/- for any period over and above a month up to the end of the half-year.

C. p. 28-29
infra

Section 13 of the Mysore Road Traffic & Taxes Regn. (Regn. VI of 1935)

The

The rates as they stand, compare favourably with the rates which are payable by a Mysore owner in Madras.

2. Apart from this, a Bill empowering the issue of weekly and monthly licenses has been recently promulgated into Law. From letter No. 110 B-1, dated the 15th May 1936 from the Government of Madras, it is seen that a Bill for a similar purpose has been referred to a Select -- Committee of the Madras Legislative Council. With the coming into force of a reciprocal system of short term licenses, the number of cases in which refunds will be due will be considerably reduced. It is also understood that the Transport Advisory Council which met in Simla recently had on its agenda the subject of the adoption of general reciprocal measures of taxation and exemption. In view of these facts, this Government would suggest that further details in regard to reciprocal arrangements between them and Madras may be taken into consideration, after the system of short term licenses has come into force both here and in Madras, by which time, it is also hoped that something definite may be known of the decisions arrived at on the subject of general reciprocal arrangements considered at the recent meeting of the Transport Advisory Council.

I have the honour to be,

Sir,

Your most obedient servant,

M. Venkatesabyengar

CSG: GENERAL SECRETARY TO GOVERNMENT.

128

NOTIFICATION.

No. P. 5818, dated Bangalore, the 29th February—2nd March 1936.

1. In virtue of powers vested in them under Section 13 of the Mysore Road Traffic and Taxes Regulation, VI of 1935, the Government of His Highness the Maharaja are pleased to sanction refund of taxes at scales specified below in respect of motor vehicles belonging to, or in charge of persons not residing in, but visiting Mysore, for temporary periods.—

Name of vehicle	Scale of refund allowed	Remarks
(i) Motor cycles and motor cars.—		
(*a*) When used or kept for use for a period not exceeding one calendar month in a half-year.	50 per cent of the tax paid.	
(*b*) When the said period exceeds one calendar month in a half-year.	No refund.	
(ii) Motor cabs, lorries and buses.—		
(*a*) When used or kept for use in Mysore for a period not exceeding one calendar month during the quarter.	Three-fifths of the Service or Road Tax as the case may be, paid for the quarter.	
(*b*) When used or kept for use for a period exceeding one calendar month but not exceeding two calendar months during the quarter.	Two-fifths of the tax paid for the quarter.	
(*c*) When used or kept for use for periods exceeding two calendar months in a quarter.	No refund.	

2. The refund of taxes is subject to the following conditions :—

(i) Taxes should, in the first instance, be paid in advance for the half-year or the quarter, as the case may be, and licenses obtained.

(ii) The persons claiming refund must surrender the license in the case of private vehicles or the license and the permit, in the case of

29

public service motor vehicles, to the officers empowered to grant refunds so as to reach them not later than two days after the expiry of the period of use referred to in para 1 above, together with an application claiming refund.

3. The officers empowered to grant refunds of taxes are :—

(i) The Inspector-General of Police in the case of private motor vehicles.

(ii) The District Magistrate of District, granting the permit in the case of public service motor vehicles.

By Order,

M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

Printed by the Superintendent at the Government Press, Bangalore

S.N.16

130

Issue 11-9-36

Issue Rc. 22/5

encl. 2.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / ~~Telegram~~

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F.1034-35 Dated 22 nd Sept 1936

R.O.II

From

The Secretary to the Resident.

To

The Secretary to the Government of Madras, Local Self-Government Deptt.

Class for telegrams

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.13
c.p.20-21 of 'E'

(Code word for telegrams.)

S.N.15
c.p.26-27
PUC.

RECIPROCAL ARRANGEMENTS BETWEEN MYSORE AND MADRAS IN THE MATTER OF TAXES AND TOLLS.

Sir,

With reference to your letter No.82 B-3, dated the 30th June 1936, I am directed to forward a copy of letter from the Government of Mysore No.Pol.307/Legis.12-33-11, dated the 3rd September 1936, with enclosure.

I have etc.,

for Secretary to the Resident.

mas
15/9/36.

T.N.T
14-9-36.

S. 5.

MGIPC—S1—158(Genl)MFP—(M-1988)—3-5-34—50,000 Pads.

S.N.17

31

Home Department.
No.2891-B1.

From

H.M. Hood Esq., C.I.E., I.C.S.,

Secretary to the Government of Madras.

To

The Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

Dated Fort St. George, the 23rd October 1936.

Madras Motor Vehicles Taxation Act, 1931 - Payment of tax by visitors - Period of grace allowed.

Sir,

I am directed to enclose copy of the proceedings of this Government No. 2464-Home, dated the 28th September 1936, allowing a period of seven days for the payment of tax under the Madras Motor Vehicles Taxation Act, 1931, in respect of motor vehicles brought by visitors into this Presidency. The Madras Government will be glad if similar concessions are granted in respect of motor vehicles belonging to the residents of this Presidency who may visit Mysore.

I am directed to request that you will be so good as to inform this Government whether the Government of Mysore are prepared to allow the concession referred to above.

Diary No. 10491

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government.

ASR.

GOVERNMENT OF MADRAS.

HOME DEPARTMENT.

--:O:--

G.O. No.2464, 28th September 1936

Madras Motor Vehicles Taxation Act, 1931 - Period of grace allowed for payment of tax due - Rules issued.

Order - No.2464, Home, dated 28th September 1936.

In supersession of the existing orders the rules in the notifications appended to these proceedings will govern the grant of the period of grace to owners of motor vehicles for the payment of tax due under the Madras Motor Vehicles Taxation Act, 1931.

2. The appended notifications will be published in the Fort St.George Gazette.

(By order of the Government, Ministry of Local self-Government).

H.M. HOOD.

Secretary to Government.

To all Presidents of District Boards.

" all Executive Authorities of Municipal Councils (through Chairman)

" all Collectors.

" all Licensing Officers (through Collectors).

" the Commissioner of Police

" the Inspector-General of Police

" the Inspector of Municipal Councils and Local Boards.

" the Accountant-General

" the Finance Department

" Legal Department

" the Local Self-Government Department.

To the Revenue Department.

" the Public Works Department

" the Superintendent, Government Press, for publication in the Gazette.

APPENDIX.

NOTIFICATIONS.

1.

In exercise of the powers conferred by sub-section (1) of Section II of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), the Governor acting with Ministers is hereby pleased to make the following modifications in regard to the tax payable in respect of motor vehicles under the said Act: -

1. In respect of a motor vehicle ordinarily kept in the Presidency of Madras, the tax may be paid within seven days of the commencement of the quarter.

2. In respect of a motor vehicle purchased at any time within the quarter, the tax may be paid within three days from the date of registration of the vehicle or from the date on which delivery of it was taken, whichever is later.

3. In respect of a motor vehicle brought into the Presidency of Madras, the tax may be paid within seven days of the entry of the vehicle into the said Presidency.

II.

In exercise of the powers conferred by section 16 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931) the Governor acting with Ministers is hereby pleased to make the following rules :-

1. Where a person brings a motor vehicle into the Presindency of Madras the following provisions shall apply during the first seven days of the entry of the vehicle into the Presidency, namely: -

(1) (a)

(1) (a) The police officer checking the vehicle for the first time shall, if the vehicle is used on any public road without a licence, serve on the owner or the person in charge thereof a warning notice in the form annexed hereto.

(b) Such person shall acknowledge in writing the service of the notice in a triplicate of the form and also write therein his full name, address and destination. If he is illiterate, he shall make a mark on the triplicate in token of acknowledgment of the service of the notice and inform the police officer of his full name, address and destination, and the police officer shall enter the same in the triplicate. The person in charge of the vehicle if he is not the owner thereof shall inform the police officer of the full name and address of the owner and the police officer shall enter the same in the triplicate.

(c) The police officer shall forward a duplicate of the form containing copies of the entries made in the triplicate to the District Superintendent of Police or to the Commissioner of Police, within whose jurisdiction the vehicle was checked.

(2) The owner or person in charge of the vehicle shall, before the expiry of the period fixed in the warning notice served under clause (1),

(a) obtain a licence in respect of the vehicle, and

(b) inform the District Superintendent of Police or the Commissioner of Police within whose jurisdiction the vehicle was checked of the fact, and of the number and date of the licence and the station where it was obtained.

II. Any owner or person in charge of a motor vehicle who is guilty of a breach of the provision contained in clause (1) (b) or (2) (b) of rule 1 shall be punishable with fine which may extend to fifty rupees.

111. On receipt of an intimation under clause (2) of rule 1 from the visiting motorist that he has obtained a licence, the District Superintendent of Police or the Commissioner of Police concerned shall verify the fact of issue of the licence by a reference to the licensing officer concerned.

ANNEXURE.

No.

Take notice that your motor vehicle No was checked by the Police on (date) at (hour) at (place) and was found to be without a current licence under the Madras Motor Vehicles Taxation Act, 1931.

On or before.....(date) a licence should be obtained and District Superintendent of Police,.....district / Commissioner of Police, Madras City. informed of the fact and of the number and date of the licence and the station where it was obtained.

Failure to comply with the above directions will result in prosecution.

Signed .....

(Checking officer)

Name of person in charge of the vehicle.....

Address.....

Destination.....

Signed.....

Name of the owner of the vehicle if the person in charge is not the owner.....

Address.....

Note - Enter here the date of the seventh day of the entry of the vehicle into the Madras Presidency.

"COPY"

~~SUPERINTENDENT RESIDENT'S OFFICE.~~

S N. 18

36

Received 4-11-36

Issued mp 11-11-36.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / ~~Memorandum~~ / ~~Telegram~~ F.1034-35/R.O.II.

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. Dated 11th Nov. 1936

From

The Secretary to the Resident.

To

The Secretary to the Government of Mysore, General Department.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading :	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N. 17.
c.p.31-33.

Subject:- Period of grace allowed for the payment of tax by visitors under the Madras Motor Vehicles Taxation Act of 1931.

Sir,

I am directed to forward a copy of letter from the Government of Madras No.2291-Bl., dated the 23rd October 1936, with enclosure, and to request that if there is no objection, this Residency may kindly be favoured with the views of the Government of Mysore.

I have etc.,

for Secretary to the Resident.

Copy to be kept for the file.

mas 3.11.36

T.N.T. 3-11-36.

S. 5.
MGIPC—S1—158(Cen1)MFP—(M-1983)—3-5-34—50,000 Pads.

T.N.T. 26-11-36 Secy S.N. 19 37

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

27/11

General and Revenue Secretariat

Dated, Bangalore, 24th November *1936.*

25

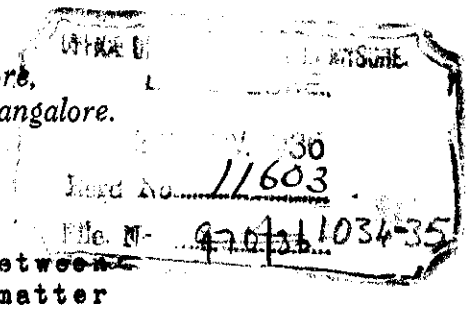
No. Pol 602 Encls
Legis 12-33-12

From

M. VENKATESA IYENGAR, ESQ., M.A.,
Secretary to the Government of His Highness the Maharaja of Mysore.
General Department.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.



Sir,

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of Taxes and Tolls.

I am directed to invite kind reference to para 2 of my letter No. Pol.307 dated 3rd September 1936 on the above subject relating to the issue of Short Term Licenses and to state that the system of short term licenses has been brought into force in Mysore from the 20th October 1936 and to request that the Government of Madras may be informed of this. Two copies of the Regulation and Rules issued in this connection are forwarded herewith for transmission to the Government of Madras.

S.N. 15 C.P. 27 (1)

In this connection I request you to be so good as to ascertain from the Government of Madras when they intend to bring the system of weekly and monthly licenses into force in Madras.

I have the honour to be,
Sir,
Your most obedient servant,

M. Venkatesaiyengar

CSG: GENERAL SECRETARY TO GOVERNMENT.

S.N.20

138

issued 2-12-36.

15/12

encl: 8

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / ~~Memorandum~~ / ~~Telegram~~ F.1034-35/R.O.II.

No. Dated 15th Dec. 1936

Class for telegrams	Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

From

The Secretary to the Resident.

To

The Secretary to the Government of Madras,
Local Self-Government Department.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading:	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

S.N. 16.
c.p.30.

S.N. 19.
c.p. 37.
P.U.C

Subject:- Reciprocal arrangements between Mysore and Madras in the matter of Taxes and Tolls.

Sir,

In continuation of my letter ~~from this Residency~~ No.F.1034-35/R.O.II., dated the 22nd September 1936, I am directed to forward a copy of letter from the Government of Mysore, No. Pol.602/Legis.12-33-12, dated the 25th November 1936, with enclosures, and to request that if there is no objection, the information asked for may kindly be furnished to this Residency for communication to the Government of Mysore.

I have etc.,

for Secretary to the Resident.

S. 5.
MGIPC—81—158(Genl)MFP—(M-1983)—3-5-34—50,000 Pads.

Mas 2/3 2.12.36

T.N.T. 3-12-36.